



## *Resolution*

**WHEREAS**, the Marquette City Commission has responsibility for ensuring the health, safety, and welfare of City residents and visitors; and,

**WHEREAS**, the financial resources necessary for the provision of such services are derived from taxable value assessment, collection, and distribution to reliant entities; and,

**WHEREAS**, such tax collection and distribution generally occur after services are committed or rendered to constituents; and,

**WHEREAS**, local Assessors are required to apply provisions of the formal Assessors Manual as issued by the Michigan Tax Commission in determining said assessed values; and,

**WHEREAS**, the Michigan Tax Tribunal is not required to apply the provisions of the formal Assessors Manual in their review of appeals; and,

**WHEREAS**, the Michigan Tax Tribunal has accepted and applied the "dark store" theory in their decisions regarding commercial properties since 2010; and,

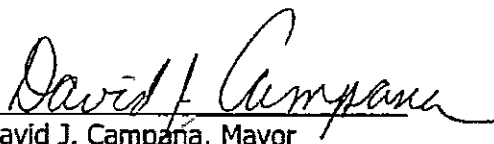
**WHEREAS**, the "dark store" theory has caused lasting fiscal damage to the ability of local governments and tax revenue reliant agencies to serve all constituents; and,

**WHEREAS**, Marcus Abood in previous appointment to Judge of the Tax Tribunal has rendered "dark store" decisions demonstrating his bias, rejection of traditional methods of assessment, and failure to recognize the serious impacts of his acceptance of the flawed commercial property "dark store" theory and its impact on all constituents; and,

**WHEREAS**, the Michigan Senate is required to approve the appointment of Marcus Abood as recommended by Governor Rick Snyder ignoring the impacts to local governments, tax revenue reliant agencies, and all constituents;

**NOW, THEREFORE BE IT RESOLVED**, that the Marquette City Commission hereby resolves to respectfully ask the Michigan Senate to reject the appointment of Marcus Abood to the Michigan Tax Tribunal as proposed by Governor Rick Snyder to the detriment of local governments, tax revenue reliant public agencies, and all constituent taxpayers.

**DATED** this 11<sup>th</sup> day of April, 2016.

  
David J. Campana, Mayor